

RESTAURANT RETURN-TO-WORK TAX CREDIT

The New York State FY 2022 budget established the Restaurant Return-To-Work tax credit program. Through this program, \$35 million dollars was made available to COVID-impacted restaurants to bring restaurant staff back to work, and to increase hiring at NYS restaurants. Qualifying businesses were eligible for a tax credit of \$5,000 per new worker hired, up-to \$50,000 per business.

The Program was open to eligible restaurants located in New York City that were subject to a suspension of indoor dining for over six months, or in an area outside of New York City that was subject to in-person dining restrictions and designated as an Orange or Red Zone for at least thirty consecutive days. Orange and Red Zones were designated by the NYS Department of Health.

Restaurants were provided a Fast-Track Option to claim the credit before the end of the 2021 tax year. Restaurants were able to claim the credit under this option if they demonstrated a net employee increase of at least one full-time employee between April 1, 2021, and August 31, 2021.

Alternatively, restaurants were able to claim the tax credit on their 2021 NYS tax return if the business demonstrated a net employee increase of at least one full-time employee between April 1, 2021, and December 31, 2021 (year-end credits).

Applications for tax credits were completed by eligible businesses and submitted to Empire State Development (ESD) for review and verification. If all requirements of the Program were met, ESD issued a tax credit certificate to the business entity, which could then be filed with the NYS Department of Tax and Finance to receive payment.

ESD's review of incoming applications revealed that many businesses demonstrated a net employee increase of more than 10 jobs but were not able to receive credits for those additional jobs because the Program initially set a cap of 10 jobs or \$50,000 per business. In response, and as part of the FY 2023 budget, Governor Kathy Hochul proposed to raise the jobs cap in the Program from 10 to 20, thereby allowing high job-creating restaurants to receive credits for jobs above 10 net new positions. As part of the FY 2023 budget, the program was enhanced to provide those businesses an additional tax credit of \$5,000 per new worker hired, up-to an additional \$50,000 per business. This enhancement was tailored to restaurants that had participated in the initial program and were located in the previously designated Orange and Red Zones. In order to receive additional credits, those businesses must have submitted an application by July 1, 2022, and verified that the jobs created at these restaurants remain. Once verified, ESD issued a tax credit certificate to the business to claim an advance payment before the end of the 2022 tax year.

Additional information about this program enhancement can be found here: https://esd.ny.gov/restaurant-return-work-tax-credit

Any questions about the Program can be directed to NYSRestaurantTaxCredit@esd.ny.gov

SUMMARY RESULTS

The following tax credit information includes data since the launching of the program through December 31, 2022.

601 businesses have been approved to receive tax credits of \$24.66 million.

- Under the Fast-Track Option, 348 businesses were approved to receive advance payments of \$12 million. The \$12 million represents the value of the tax credits issued by ESD. Participants awarded advance payments had until November 15, 2021, to claim their payments through the NYS Department of Taxation and Finance, which disbursed \$7.2 million as advance payments. The recipients of the remaining \$4.9 million, who did not meet the November 15 deadline, may claim their payments on their 2021 tax returns as a tax credit.
- 253 businesses opted to claim credits on their 2021 tax returns and have been approved to receive tax credits of \$8.5 million.
- 126 of the 601 businesses have been approved to receive additional tax credits of \$4.13million.



DETAILED RESULTS

Provided below are two charts showing the number of approved businesses, the amounts approved, and the number of rehires by region. Appendix A lists the name of each participant, the amount approved, and the economic development region.

The total number of rehires was 6,609. The average number of rehires among the 348 businesses approved for advance payments was 11.

For the 253 restaurants approved for the year-end tax credits, the average number of rehires was 11.

The average advance payment tax credit issued was \$40,862, the average tax credit issued via the year-end option was \$41,245.

	RESTAURANT-TO-WORK TAX CREDIT PROGRAM								
	ADVANCE PAYMENTS								
	Number of	Number of		Advance	No. of	Ad	ditional	Region	
	Applicants	Participants		Payments	Rehires	Pa	yments		
	363	311	\$	10,915,000	3,508	\$ 2	,105,000	New York City	
	12	12	\$	320,000	68	\$	20,000	Western NY	
	8	8	\$	275,000	73	\$	60,000	Central NY	
	20	16	\$	475,000	100	\$	-	Finger Lakes	
	3	1	\$	50,000	10	\$	-	Southern Tier	
TOTALS	406	348	\$	12,035,000	3,759	\$ 2	,185,000		
	RESTAURANT-TO-WORK TAX CREDIT PROGRAM								
				YEAR END C	REDITS				
	Number of	Number of	٦	Tax Credits	No. of	Ad	ditional	Region	
	Applicants	Participants			Rehires	Payments			
	327	231	\$	7,780,000	2,640	\$ 1	,845,000	New York City	
	15	11	\$	325,000	111	\$	20,000	Western NY	
	5	4	\$	140,000	46	\$	80,000	Central NY	
	6	6	\$	215,000	47	\$	-	Finger Lakes	
	1	-	\$	-	-	\$	-	Southern Tier	
	1	1	\$	30,000	6	\$	-	Mid-Hudson	
TOTALS	355	253	\$	8,490,000	2,850	\$ 1	,945,000		
GRAND									
TOTALS	761	601	\$	20,525,000	6,609	\$ 4	,130,000		

Business Name	DBA	Cred	dit	Region
1 John Ventures Llc	Celestine	\$		New York City
1 Perry, Llc	Roey's	\$		New York City
1000 Madison Llc	,	\$		New York City
1016 Amsterdam Ave Llc	Elis Wine Bar And Restaurant	\$	-	New York City
105 N 6th Inc	Sweetwater Restaurant	\$		New York City
112 French Inc.	Le Monde	\$		New York City
1185 Comedy, Inc.	Carolines	\$		New York City
121 Market Llc	Blank Slate Tea	\$	-	New York City
127 West Fayette Street Inc.	Clinton Street Pub	\$		Central NY
1325 Ccpj Corp	Maxwell's Bar & Restaurant	\$		New York City
134 West 3Rd St Rest Inc.	3 Sheets Saloon	\$		New York City
1372 1st Ave Wine Bar Corp	Vanguard Wine Bar	\$	•	New York City
142 Mercer Street Llc	Lure Fishbar	\$		New York City
143 Cafe Inc	Toscana 49	\$	-	New York City
1462 Second Restaurant Llc		\$		
1 1111 1 1111 1 1	The Meatball Shop	· · · · · ·		New York City
149 Second Ave. Rest Inc.	The 13th Step	\$		New York City
1490 Rest Inc.	Doc Watson's	\$		New York City
150 Wythe Inc	Bakeri	\$		New York City
156 10th Avenue Restaurant Llc	Cookshop	\$		New York City
156 Seventh Avenue Group Llc	Elmo	\$	· · · · · · · · · · · · · · · · · · ·	New York City
162 Bake Llc	Cafe Metro	\$		New York City
168 Orchard Street Partners Inc.	Hair Of The Dog	\$		New York City
170 Bedford Restaurant Llc	The Meatball Shop	\$	-	New York City
1754 REST INC.	The Milton	\$	75,000	New York City
18 Bedford Avenue, Llc	Five Leaves	\$	75,000	New York City
18 Fools Llc	The Liberty	\$	80,000	New York City
18 Greenwich Avenue, Llc	Rosemary's	\$		New York City
180 Bklyn Livingston, Llc	Dallas Bbq	\$	50,000	New York City
189 Amsterdam Ave Wine Bar Corp	Vanguard Wine Bar	\$	20,000	New York City
200 Tribeca Restaurant Llc	Tribeca's Kitchen	\$	50,000	New York City
210 The G, Llc	Electric Lemon	\$	50,000	New York City
22 East 54Th Street Restaurant Corp.	Papillon Bistro	\$	50,000	New York City
22 Howard Street F&B Llc	Smile To Go	\$	25,000	New York City
228 West 10Th Street, Llc	L'Artusi	\$	50,000	New York City
23rd & 8th Llc	Dallas Bbq	\$	50,000	New York City
24 5th Ave, Llc	Claudette	\$	90,000	New York City
246 S & B Inc		\$		New York City
26 Bond Street Retail Llc	The Smile	\$	50,000	New York City
265 Lafayette Ristorante Llc	Sant Ambroeus	\$		New York City
26th Street Hospitality Group Llc	Bread & Tulips	\$		New York City
26th Street Restaurant, Llc	Upland (NY)	\$		New York City
27 W.H. Bake Llc	Cpiana (iii)	\$	-	New York City
2896 Broadway Food Service Inc.	Community Food & Juice	\$		New York City
293 3rd Cafe Inc	The Bluebell Cafe	\$		New York City
299 Wyckoff Llc	Bonus Room	\$		New York City
29th Street NY Food And Beverage Operating Company Llc	Marta	\$		New York City
3 Country Llc	The Three Diamond Door	۶ \$		New York City
301 South Llc	Treadwell Park Downtown	\$		New York City
305 Bleecker Food Market Llc		\$		
	Suprema Provisions			New York City
3054 Delaware Avenue, Inc.	Tangana Na 207	\$		Western NY
307 Third Avenue East Venture Llc	Taproom No. 307	\$		New York City
31 Great Jones Restaurant Corp	Vic's	\$		New York City
04 6 144 1 4 0 7 1 0 1 1 0			$\alpha \alpha $	MOW Vork City
316 West 49Th Restaurant Corp	Churrascaria Plataforma	\$	-	New York City
316 West 49Th Restaurant Corp 323 Mm Nyc Llc 340 West 46th Street Corp	Churrascaria Plataforma Mamo Le Rivage	\$ \$ \$	85,000	New York City New York City

Business Name	DBA	Cred	dit	Region
355 Hell's Kitchen Group Llc	Industry Bar	\$		New York City
35th Street Ventures LLC	Monarch Rooftop	\$		New York City
363 West 46th Street Tayern Inc	The House Of Brews	\$		New York City
375 South End Llc	Merchants River House	\$		New York City
38 Macdougal Llc	Shuka	\$	<u> </u>	New York City
380 East Ventures Llc	The Factory 380	\$		New York City
390 Broome Restaurant Llc	Seamore's Nolita	\$		New York City
3Up Inc	Palace Of Japan	\$		New York City
42 Bway Bake Llc	Flavors	\$		New York City
442 Amsterdam Rest Corp.	The Gin Mill	\$		New York City
45 Stone Street Venture Ltd	THE GIT WIII	\$		
	Cafe Metro	\$		New York City
475 Bake Llc	** * * * * * * * * * * * * * * * * * * *	•		New York City
480 Union Pb Llc	Pig Beach	\$		New York City
4th Floor Project LLC	Otis	\$		New York City
5 Ave Paragon Llc	Turntable Chicken Rock	\$		New York City
501 Seventh Group Llc	Ground Central Coffee 4	\$	•	New York City
52nd Lex Associates Llc		\$		New York City
530 Hospitality Llc	The Skylark	\$		New York City
64th & 3rd Enterprises, Llc	Tony's Di Napoli	\$		New York City
701 Restaurant Llc	Mom's Kitchen And Bar	\$		New York City
790 Metro Group Inc.	Desdemona	\$	5,000	New York City
798 Ninth Restaurant Llc	The Meatball Shop	\$	45,000	New York City
8 East 36th St Restaurant Inc	Slatterys Midtown Pub	\$	15,000	New York City
81 Pearl Street Venture Ltd		\$	20,000	New York City
85 Pearl Street Venture Ltd		\$	35,000	New York City
8th Avenue Social Club, Llc	67 Orange Street	\$	15,000	New York City
9 East First Street Llc	Bowery Meat Company	\$	55,000	New York City
954 Second Corp		\$	40,000	New York City
A Peaceful Corner Inc	Biny Karaoke Bar & Lounge	\$	15,000	New York City
A.T.S. Restaurant Corp.	· · · · · · · · · · · · · · · · · · ·	\$	10,000	New York City
Acbp Hospitality Group	Arts And Crafts Beer Parlor	\$		New York City
Afran Management Co Llc	Manousheh	\$		New York City
Alev, Llc		\$		New York City
Ali Baba'S Terrace, Inc.		\$		New York City
Alice'S Tea Cup, Llc	Alice's Tea Cup	\$		New York City
Alidoro li Llc	Alidoro	\$		New York City
Alimento's Restaurant Inc	71110010	\$		Central NY
Alpha 129 Rest.Llc	Lucky Jack's	\$		New York City
Amy 31 Inc.	The Penny	\$		Central NY
Amylos Lic	THE FEIRITY	\$		New York City
Anagap Restaurant Inc.		\$		New York City
<u> </u>	Analogue			
Analogue Lic	Analogue	\$		New York City
Anandsar Inc	Ateaz Organic Coffee And Tea	\$		New York City
Andreas Food Corp	Jackson's	\$		New York City
Andrews Thirty Fifth Street Coffee Shop Inc		\$		New York City
Antique Garage Inc		\$		New York City
Aquavit Inc		\$		New York City
Areppas Llc		\$		New York City
Armor Inn Holdings Llc		\$		Western NY
Art Food, Llc	The Modern And Cafes At Moma	\$		New York City
Arugula Nyc Llc	Rucola	\$		New York City
Astoria Brick Llc		\$	50,000	New York City
Astoria Craft	William And Willow	\$	45,000	New York City
Atc Ii, Llc	Alice's Tea Cup	\$	50,000	New York City
Atc Iii, Llc	Alice's Tea Cup	\$	15,000	New York City

Business Name	DBA	Cred	lit	Region
Aunt Paul Inc	Tia Pol	\$	50,000	New York City
Babbo Llc	Ristorante Babbo Enoteca	\$		New York City
Bacaro Nyc Inc		\$		New York City
Bacon & Bagels, Llc	Quality Eats	\$		New York City
Bagel On Murray Street Llc	XXX II	\$		New York City
Baked Ziti, Llc	Quality Italian	\$		New York City
Bancone, Llc	Petrarca	\$		New York City
Banter Hospitality Group Llc) Citarou	\$		New York City
Banter Nolita Llc	Sonnyboy	\$		New York City
Bar Belle Llc	Henrietta Hudson	\$		New York City
Bar Lunatico Llc	Tiennetta Tidason	\$		New York City
Barbetta Restaurant Inc	Barbetta Restaurant	\$		New York City
Barosa Inc	Dai Detta Nestaurant	\$		New York City
	Barracuda	\$		
Barracuda Lounge Inc	Darracuud	\$		New York City
Bay Front Restaurant Inc.				Finger Lakes
Baz Bagel & Restaurant		\$		New York City
Bb At 55Th And 5Th Llc	7 1 10 1 7 1	\$	<u> </u>	New York City
Bcn Provisions, Llc	Zucker's Bagels Tribeca	\$		New York City
Be Bamba Group Llc		\$		New York City
Be Temerario Group Llc	Temerario	\$		New York City
Beautemps, Inc.	Momokawa	\$		New York City
Beekman Rooftop Llc	Ophelia	\$		New York City
Benny's Burritos Inc		\$		New York City
Beta Clinton Corp.	Donnybrook	\$	20,000	New York City
Bgho Llc	On The Rocks	\$	5,000	New York City
Big Tom Inc		\$	55,000	New York City
Bitter Honey Llc	Bitter Honey	\$	50,000	Finger Lakes
Bizet Llc	5 Napkin Burger	\$	30,000	New York City
Bk Restaurant Partners Llc	Pera	\$	75,000	New York City
Bk Wild Llc	Mexology	\$	40,000	New York City
Bkln Garden Llc	Freehold Brooklyn	\$	100,000	New York City
Bklyn Metro Bake Corp.	Cafe Metro	\$	15,000	New York City
Blue Nun Restaurant Group Llc	Jones Wood Foundry	\$	20,000	New York City
Blue Smoke 102 North End Ave, Llc	Blue Smoke	\$	50,000	New York City
Bobo Restaurant, Llc	Bobo	\$	35,000	New York City
Bogota Llc	Bogota Latin Bistro	\$		New York City
Boris And Horton Inc.	<u> </u>	\$		New York City
Boucherie Pas, Llc		\$		New York City
Boucherie, Llc		\$		New York City
Branca Midtown Llc		\$		Finger Lakes
Brecqhou Llc	The East Pole	\$		New York City
Brington Road Llc	Caledonia West	\$		New York City
Brits On Madison, Llc	The Clocktower	\$		New York City
Broadwater & Pearl Associates Llc	Fraunces Tavern Restaurant	\$		New York City
Broadway & 166th Llc	Dallas Bbq	\$		New York City
Broadway & Tooth Lic	·	\$		
, -	Black Seed Bagels			New York City
Broadway Desserts Ltd	French Roast	\$		New York City
Brooklyn Winery Llc	Brooklyn Winery	\$		New York City
Brown Hound Downtown Inc	Brown Hound Downtown	\$		Finger Lakes
Bruno & Sons Inc.	Club A Steakhouse	\$		New York City
BSWR Corp.	Sarabeth's	\$		New York City
Bua New York Llc	Bua	\$		New York City
Bukefal Llc	Cibo E Vino	\$		New York City
Burp Bowl Cafe Inc		\$		New York City
Cactus Pear Llc	Playa Betty's	\$	55,000	New York City

Business Name	DBA	Cred	dit	Region
Cafe & Wine Bar 31 Inc	Ayza Wine & Chocolate Bar	\$	10,000	New York City
Cafe Ciii Llc	North Square Restaurant	\$		New York City
Café Focaccia, Inc.	Felice 64	\$		New York City
Cafe Grumpy Holdings Llc		\$		New York City
Cafe Grumpy Les Llc		\$	•	New York City
Cafe Grumpy Llc		\$		New York City
Caffe Vetro Inc	Epistrophy Cafe	\$		New York City
Calderwood Llc	The Hunterian	\$		New York City
CAP Restaurant Corp	Sombrero Restaurant	\$		New York City
Carabean LLC	Galway Hooker	\$		New York City
Caravaggio Inc	Galway Hookei	\$		New York City
Carcaman Inc		\$	<u> </u>	New York City
	Class Haves Taylors	\$		
Caregan Restaurants Inc.	Glass House Tavern			New York City
Carlow East Corp	W.C. 17	\$	-	New York City
Carmine Restaurant Inc.	Il Cortile	\$		New York City
Cgjc Holdings Llc	Joe And Pat's Pizza Cafe	\$	-	New York City
Chelsea Market Deli, Llc		\$		New York City
Classics Banquet Hall Inc		\$		Western NY
Columbia Greek Eatery Llc	Elysian Fields Café	\$		New York City
Comedy Clubhouse, Inc.	Pioneers Bar	\$	30,000	New York City
Cookens Concepts, Inc.	This Little Pig	\$	40,000	Western NY
Core Club Members Corp		\$	50,000	New York City
Cp Prince St Llc	Coco Pazzo	\$	20,000	New York City
Crown Alley Llc	The Penrose	\$	50,000	New York City
Daily Provisions Holdings Llc	Daily Provisions	\$	50,000	New York City
Daily Refresher, Inc.	Daily Refresher	\$	20,000	Finger Lakes
Dalglish7 Inc		\$	35,000	New York City
Dana'S Llc	Marseille	\$	100,000	New York City
Das French Llc	Ox And Stone	\$		Finger Lakes
Daytime, Inc.	Daytime	\$		New York City
Delta 510 Corp	11Th St. Bar	\$		New York City
Devocion 20th St	22	\$		New York City
Devocion Livingston		\$	-	New York City
Devocion Williamsburg		\$		New York City
Dimes Big Time Llc	Dimes	\$		New York City
District 727 Inc	Dillies	\$		New York City
	Dan And John's Wings	\$		
Dipwings Llc Dobutsu Llc	Dan And John's Wings Dobutsu	\$		New York City
Dome Ventures Inc				Western NY
	Moot Bar	\$		New York City
Domino Park F&B Management Llc	Tacocina	\$		New York City
Donizetti Llc	5 Napkin Burger	\$		New York City
Donovan's Of Bayside Llc		\$	· · · · · · · · · · · · · · · · · · ·	New York City
Double Dip Llc	Balaboosta	\$		New York City
Dr Fogon	Cafe Kiskeya	\$		New York City
Dr. Howard Dr. Fine, Llc	La Mercerie	\$		New York City
Dragonfly Soul Inc	Red Bamboo	\$		New York City
Dscc Ventures, Llc	Fifth Hammer Brewing Company	\$		New York City
Dumbo Heights M&V Llc	Mulberry & Vine	\$	25,000	New York City
Dundee Llc	Caledonia	\$		New York City
E & R Us Ventures Llc		\$	30,000	New York City
Ear Inn, Inc	The Ear Inn	\$		New York City
Eastside Barking Dog, Inc.		\$		New York City
Egg Shop Of Williamsburg Llc		\$		New York City
Eighty Third And First Llc		\$		New York City
Ejen Llc	Ejen	\$		New York City
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Business Name	DBA	Cred	it	Region
El Golpe Llc	Llama Inn	\$		New York City
El Mono Llc	Casa Mono	\$		New York City
Eldridge Bistro Inc	The Wayland	\$		New York City
Eldridge Hospitality, Llc	The Flower Shop	\$		New York City
Elevated 959 Llc	The Flower Shop	\$		New York City
Elevated Entertainment Restaurants Llc		\$		New York City
Elizabeth Street Bagel Ventures Llc		\$		New York City
Elmer Kennedy Llc		\$		New York City
Elmhurst 3 Inc.		\$		New York City
Embe Restaurant Corp	Octorio E7	· · · · · · · · · · · · · · · · · · ·		
The state of the s	Osteria 57	\$		New York City
Entre Deux Mers Llc	June	\$		New York City
Enwell Cafe Corp		\$		New York City
Epic 52 Llc	Le Relais De Venise	\$		New York City
Epsilon 493 Corp	Blue Haven East	\$		New York City
Erica Bella Foods Inc	Tanino Italiano Ristorante	\$		Southern Tier
Eris Evolution, Llc	Eris	\$	-,	New York City
Eso Group Inc	Ground Central Coffee 1	\$	· ·	New York City
Fairport Brewing Llc		\$		Finger Lakes
Farciert Inc	Canyon Road	\$	30,000	New York City
Fat 2 Muscle Llc	Lillie's	\$	50,000	New York City
F-C Llc		\$	50,000	New York City
Felice Chambers Llc		\$	20,000	New York City
Felice Gold Street Llc	Felice 15	\$	35,000	New York City
Felice Water Street Llc		\$		New York City
Fiamma Downtown Llc	Fiamma Centro	\$		Finger Lakes
First Avenue Bagel Ventures Llc	Tidiiiiid College	\$		New York City
Fiscardo Inc.		\$		New York City
Fiskardo Estiatorio Inc.	Thalassa Restaurant	\$		New York City
Fitz Kelor Ventures Inc	Tilalassa Nestaulalit	\$		New York City
Flames Steakhouse Inc	Giardino D'Oro	\$		New York City
Flanders Vent Llc	Lenox Grill	\$		Western NY
Flora Taste Experience Llc		\$		New York City
Food Strategies Inc	Helenas Med Cafe Deli	\$		Central NY
Foodex New York, Inc.	Tonchin	\$		New York City
Four Birds Fly Llc	Vern's	\$		Finger Lakes
Francat Inc	Locanda Vini E Olii	\$	35,000	New York City
Freeman Holdings Llc	Freemans Restaurant	\$	100,000	New York City
French Roast Inc	La Contenta Oeste	\$	45,000	New York City
Friedman's 31 Street, Llc		\$	100,000	New York City
Friedmans 47 Llc		\$	100,000	New York City
Friends And Lovers Inc	Friends And Lovers	\$	15,000	New York City
Frying Pan Wheelhouse, Inc	Frying Pan Brooklyn	\$		New York City
Funk 'n Waffles 2 Llc	Funk 'N Waffles	\$		Central NY
Gab K Llc	Gabriel Kreuther Restaurant	\$		New York City
Gamma Thompson Corp.	Blue Haven	\$		New York City
Garage Astoria Llc	2.60	\$		New York City
Garymore Restaurant Inc	Niles Restaurant	\$		New York City
Gaudir	IVIICS NESTAULATIC	\$		New York City
	Jacks Wife Freda	\$		New York City
Gauteng Llc	Jacks Wile Fleda			
Geido Restaurant Corp		\$		New York City
Gertie Restaurant Llc		\$		New York City
Gfcrest Inc		\$		New York City
Gigi'S Cucina Povera Llc		\$		Western NY
Glorious Deep Llc, The	Pearl's Social & Billy Club	\$		New York City
Go Bnb Rest, Llc	Lilly'S Craft & Kitchen	\$	50,000	New York City

Business Name	DBA	Cred	lit	Region
Golden Fox Restaurant Of Rochester, Inc.		\$	10,000	Finger Lakes
Good Thanks Cafe Llc	Good Thanks Cafe	\$		New York City
Grand Island Serene Gardens Llc	Sato, Sato Ramen, Sato Brewpub	\$		Western NY
Green Fig Nyc Llc.	Social Drink And Food	\$		New York City
Greenwich Hotel Restaurant Llc	Locanda Verde	\$		New York City
Grey Dog Carmine Inc	The Grey Dog	\$		New York City
Grey Dog Chelsea Inc	The Grey Dog	\$		New York City
Gt Operating Company, Llc	Gramercy Tavern	\$		New York City
Guru Palah Inc	Ateaz	\$		New York City
Havana Central NY2,LLC	Havana Central Time Square	\$		New York City
Havatequila Restaurant Partners, Llc	El Vez (NY)	\$		New York City
Hearth Restaurant Investors, Llc	Hearth Restaurant	\$		New York City
Heavy Woods Llc	Heavy Woods	\$		New York City
Hey Mambo Lic	Bustan Nyc	\$		New York City
Heyday Cocktails And Cafe Llc	Endswell	\$		New York City
	Santa Panza	\$		
Holly Belly Llc Homebase In Ditmas Llc		\$		New York City New York City
	The Farm On Adderley	\$		New York City
Howard Project Llc	Wolfnights	\$		<u> </u>
Howling Inc.	Wolfnights			New York City
Idealize Inc.	Torishin	\$		New York City
Ihi-Ny, Llc	Ilili	\$		New York City
Il Colosseo Llc		\$		New York City
Inishowein Inc	Molly's Irish Pub	\$		New York City
Isabella Limon Llc	The Fly	\$		New York City
J Ram Deli Inc	A La Mode Cafe And Catering	\$		Central NY
Jankman Llc	Jack's Wife Freda	\$		New York City
Jbv 2 Corp		\$	55,000	New York City
Jc Swan Inc	Dorado	\$	50,000	Finger Lakes
Jda Gotham Llc	Dell'Anima	\$	10,000	New York City
Jm Tavern Inc	The Keg Room Nyc	\$	50,000	New York City
Joe's Public Llc	Joe's Pub	\$	50,000	New York City
Johanngpro, Llc	Excuse My French	\$	15,000	New York City
Jomelo Llc	Socarrat Nolita	\$	25,000	New York City
Joyful Eats Llc	Mimi Cheng's Dumplings	\$	5,000	New York City
Jpd Restaurant Llc	Pig N'Whistle	\$	35,000	New York City
Jubilee First Avenue Corporation		\$	15,000	New York City
Juliana's Utbb, Llc	Juliana's	\$	55,000	New York City
July 96 Corp	July 96 Corp City Diner	\$	30,000	New York City
Jvb Ventures Llc		\$	35,000	New York City
K&B Eastside Llc	Mulligan's Pub	\$	15,000	New York City
Katouna Inc	Perfecto Ristorante	\$	30,000	New York City
Kavkaz Restaurant Inc.		\$		New York City
Kaya Management Corp	Bao By Kaya	\$	35,000	New York City
Kdl Hospitality Llc	· ·	\$		New York City
Kennedy Organics Llc		\$		New York City
Kilo Astoria Inc	Kilo Astoria	\$		New York City
Kings Palace Nyc Llc	Cervos	\$		New York City
Kinjo Inc	Gunbae	\$		New York City
Kiosk 50 Corp		\$		New York City
Koku Ramen Corp	Koku Ramen	\$		New York City
L &J Brazil Restaurant Inc.	Via Brasil Restaurant	\$		New York City
L Plus L Productions Llc	Ofrenda	\$		New York City
La Boca Wine Bar Llc	Idlewild	\$		New York City
	iuicwiiu	\$		New York City
La Brochette, Inc.	La Contonta			
La Contenta Inc	La Contenta	\$	35,000	New York City

Business Name	DBA	Cre	dit	Region
La Roasteria, Inc	Cafe Kubal	\$	50,000	Central NY
La Scala Restaurant Llc	5 Napkin Burger	\$	65,000	New York City
Lafayette St. Partners Ii Llc	Lafayette Grand Cafe & Bakery	\$		New York City
Lakou Brands Llc	Lakou Cafe	\$		New York City
Lamano West Village Llc		\$		New York City
Las Margaritas Sunset Inc	Las Margaritas	\$		New York City
Latitude/Westside Corp	Latitude Bar And Grill	\$		New York City
Le Bernardin Inc.	Le Bernardin	\$		New York City
Le Bernardin Ventures Llc	Aldo Sohm Wine Bar And Prive	\$		New York City
Le Cafe 40 Llc	Le Cafe Coffee	\$		New York City
Le Cafe Coffee 661 Llc	Le Cafe Coffee	\$		New York City
Le Cafe Coffee Llc	Le Cafe Coffee	\$		New York City
Le Globe Llc	Cafe D'Alsace	\$		New York City
Le Paris Dakar Inc	Care D Alsace	\$		New York City
Le Petit Raphael Llc	Le Cafe Coffee	\$		New York City
·		\$		New York City
Le Royale Llc	La Bonne Soupe Kotti Berliner Doner Kebab	\$	<u> </u>	
Lecker Foods Hospitality Group Llc Lefkada Llc		\$ \$		New York City
	Korali Estiatorio			New York City
Legacy Records Llc		\$	· ·	New York City
Lex 159 Bakery Llc	Penelope	\$		New York City
Lexington Mv Llc	Mulberry & Vine	\$		New York City
Liam Street Venture Ltd	The Cauldron	\$		New York City
Liberty Family Restaurant	Liberty Family Restaurant	\$		Finger Lakes
Light Side Corp	The Black Ant	\$	40,000	New York City
Liman Restaurant Inc.		\$	35,000	New York City
Little Rebel, Inc.	Goodnight Sonny	\$	60,000	New York City
Long Acre Restaurant Associates Llc	Long Acre Tavern	\$	50,000	New York City
Lovelace Tavern Llc	Lovelace Tavern	\$	50,000	New York City
Low Overrun Llc	Morgenstern's Finest Ice Cream	\$	35,000	New York City
Lucky Rain Llc	Raintree Bar And Grill	\$	20,000	Western NY
Macdougal Rest Inc	Off The Wagon	\$	35,000	New York City
Madrel Llc	Marlow Bistro	\$	25,000	New York City
Mahfouz, Inc.	Pita Gourmet	\$	10,000	Western NY
Mahzedahr Bakery	Mahzedahr Bakery	\$		New York City
Maiden Rest Llc	Industry Kitchen	\$		New York City
Manhattan Bake Llc	Flavors	\$		New York City
Manhattan Lobster Place, Llc	Cull & Pistol	\$		New York City
Manhattan Ocean Club Assoc, Llc	Quality Meats	\$		New York City
Mari Makan Llc	Wayan	\$		New York City
Marquet Williamsburg Inc	Mominette Bistro	\$		New York City
Max Brenner Union Square Llc	Max Brenner	\$		New York City
Mbrp Rest Inc	The Stumble Inn	\$		New York City
Me7782, Llc	Bellwether	\$		New York City
		\$ \$		-
Mejo Llc	Socarrat Chelsea			New York City
Mexicue Hr Llc	Diegolo Cueine	\$		New York City
Mgm Thompson Llc	Piccola Cucina	\$		New York City
Micado Brooklyn Llc	The Anchored Inn	\$		New York City
Midtown East M&V Llc	Mulberry & Vine	\$		New York City
Midtown Hospitality	Crave Fishbar	\$		New York City
Midtown Kitchen Llc	Blank Slate Coffee + Kitchen	\$		New York City
Mimiroc Llc	Camillo	\$		New York City
Mirabi Inc.	Down The Hatch	\$		New York City
Misi Domino Llc		\$		New York City
Mission Ceviche Ues Inc	Mission Ceviche	\$	100,000	New York City
Mmw Cafe Llc	Bloom's Tavern	\$	20,000	New York City

Business Name	DBA	Credi	it	Region
Modern Malt Inc.		\$		Central NY
Molinero Llc	Huertas	\$		New York City
Molly Picon Llc	Jack's Wife Freda	\$		New York City
Moon Wrap Llc	Wolfnights	\$		New York City
Moss Cafe Llc	· · · · · · · · · · · · · · · · · · ·	\$		New York City
Moxy Restaurant Associates Inc.	Smithfield Hall	\$		New York City
Murray 57 Llc	Monk Mcginns	\$		New York City
Murray Hills Enterprises Inc.	Cask Bar & Kitchen	\$		New York City
Naco Nyc Llc	Hancock St	\$		New York City
·	nalicock St	\$		
Narita Japanese Restaurant Inc New Docks LLC	Dooks Ovstor Par	\$		New York City
	Docks Oyster Bar	\$		New York City
New Yards Research Lie	Jane Navi Para Campagni			New York City
New York Beer & Beverage Llc	New York Beer Company	\$		New York City
New York Canton Lounge Inc		\$		New York City
Nicoleo, Llc	The Winfield Grill	\$		Finger Lakes
Nmn Food Llc	Hummus Kitchen	\$		New York City
Nobu 195, Llc	Nobu 195	\$		New York City
Nomad Kitchen Llc	Blank Slate Coffee + Kitchen	\$		New York City
Nomad Mv Llc	Mulberry & Vine	\$		New York City
Noodle, Inc	Pastabilities	\$		Central NY
Nostrand Enterprises, Llc	Dallas Bbq	\$		New York City
Nusbaum Wu & Partners Llc		\$		New York City
Nusret New York Llc	Nusr-Et Steakhouse	\$	100,000	New York City
Obbm Llc	Broadstone Bar & Kitchen	\$	55,000	New York City
Off Cuts	Quality Eats West Village	\$	5,000	New York City
Oh My Darling Syr, Corp	Oh My Darling	\$	80,000	Central NY
Olio Restaurants, Llc	Olio E Pui	\$	100,000	New York City
Oliver's Astoria Llc	Oliver's	\$	25,000	New York City
Osteria 106 Ltd	Osteria 106	\$	15,000	New York City
Osteria Laguna		\$	100,000	New York City
Osteria Piemonte Corporation		\$	45,000	New York City
Ovenly Llc	Ovenly	\$	20,000	New York City
Owlings Inc	Kind Regards	\$	85,000	New York City
Oxalis Food Llc	Oxalis	\$	100,000	New York City
P15 Llc	Watermark Bar	\$	50,000	New York City
Pane Vino Llc		\$		Finger Lakes
Pane Vino On The Avenue Llc	Pane Vino On the Avenue	\$		Finger Lakes
Park Ave Cake Llc	L'Express	\$		New York City
Park Stone Venture Ltd	Tavern 29	\$		New York City
Pasta People Llc	Fausto	\$		New York City
Pasta Shop Llc	Bar Primi	\$		New York City
Patroon Operating Co, Llc	Aretsky's Patroon	\$		New York City
Pej Restaurant Llc	Foxy John's	\$		New York City
Petite Boucherie, Llc	Petite Boucherie And Omakase Room	\$		New York City
Philippe Mp Llc	Philippe By Philippe Chow -Downtown	\$		New York City
Philippe Nyc I Llc	Philippe By Philippe Chow	\$		New York City
Phillips 35 Inc	Timppe by Timppe enow	\$		New York City
Physical Onion Llc	Hardware Bar	\$		New York City
Pick A Bagel Nyc 62 Llc	Haluwale Dal	\$		New York City
				-
Pieces Bar Llc		\$		New York City
Pier 66 Maritime, Inc.		\$		New York City
Pier i Cafe, Inc.	Callin:	\$		New York City
Pio 10 Inc.	Cellini	\$		New York City
Pippo Pluto Paperino Inc	Gradisca	\$		New York City
Pisticci Restaurant Inc		\$	45,000	New York City

Business Name	DBA	Credi		Region
Pizzaiol, Inc.	Uncle Barry's Bar	\$		New York City
Pizzaiuoli Napolentani I LLC		\$		New York City
Pizzarte Nyc Llc	Pizzarte	\$		New York City
Pic Restuarant, Llc	Ruffian Wine Bar	\$		New York City
Plum Garden 66, INC.	Naman Wille Bai	\$		Finger Lakes
Pmb Soho Llc	Pera Soho	\$		New York City
	Pera Solio	\$		
Pocket Bar 455 West 48Th St Corp. Podo Inc.	V.,_,			New York City
	Yuzu	\$		New York City
Pola Restaurant Inc	Becco	\$		New York City
Pomerantz Equities, Llc	Zucker's Bagels Chelsea	\$		New York City
Ponente Llc	Nizza	\$		New York City
Poquito Fesante Llc	Pheasant	\$		New York City
Porchlight West Chelsea, Llc		\$		New York City
Prince Sullivan Llc	The Dutch		100,000	New York City
Progetto Inc	Etcetera Etcetera	\$	15,000	New York City
Pyramids Hookah And Bar Llc		\$	15,000	New York City
Qahua Corp		\$	10,000	New York City
R&R Westside Llc	The Brazen Tavern	\$	30,000	New York City
Rabtra Llc	Art Bar	\$	45,000	New York City
Rachels On Ninth Corp	Patron Mexican Grill	\$	35,000	New York City
Ramen Time Inc		\$	5,000	New York City
Ranchito Salvadoreno Inc	Rincon Salvadoreno	\$		New York City
Randolph Group Llc	Randolph Beer	\$		New York City
Realtek L.L.C.	Sant Ambroeus	\$		New York City
Red Clam Llc	Lupa	\$		New York City
Rego Enterprises, Llc	Dallas Bbq	\$		New York City
Regulars Llc	Captain Dan's Good Time Tavern	\$		New York City
-		\$	-	Western NY
Remington Steel Inc Renolta LIc	The Original Warehouse			
	Nice Matin			New York City
Ricotta & Ricotta, Inc.	Mangia Ristorante & Caffe	\$		Western NY
Ristorante Lombardo Llc	Ristorante Lombardo	\$		New York City
Rivka Inc	Cafe Mogador	\$		New York City
Rock Kitchen And Bar		\$		Western NY
Rossini Llc	5 Napkin Burger	\$		New York City
Rrctg Inc		\$		New York City
Rubirosa Pizza & Ristorante Llc		\$	50,000	New York City
Rugfrit 1350 Llc	Bice Cucina Midtown	\$	30,000	New York City
Rusty Buffalo Inc	Rusty Buffalo Pub	\$	10,000	Western NY
S Down Below		\$	50,000	New York City
S Up Top Llc		\$	10,000	New York City
Sa Midtown Llc	Casa Lever	\$	75,000	New York City
Sa Third Ave Café Llc		\$	10,000	New York City
Sa York Ave Llc	Sant Ambroeus Coffee Bar	\$	20,000	New York City
Sakura Home		\$	50,000	Finger Lakes
Salvatore's Italian Gardens		\$		Western NY
Sam And Judy Llc	Judy's	\$		New York City
San Pietro Restaurant Inc	San Pietro Restaurant	\$		New York City
Sapphire Eagle, Llc	Mina's	\$		New York City
Sarabeth's PAS LLC	Sarabeth's			New York City
Sarabeth's Tribeca LLC				-
	Sarabeth's			New York City
SBCPS LLC	Sarabeth's			New York City
Scott And Sheila Schalm, Llc	Park Avenue Pub & Restaurant	\$		Finger Lakes
Seaside Beach, Inc.		\$		New York City
Secession Company Llc		\$		Finger Lakes
Second Street Restaurant Llc	Rosie's	\$	50,000	New York City

Business Name	DBA	Crec	lit	Region
Sessanta Llc	Bistrot Leo	\$		New York City
Set Les		\$		New York City
Sevillian Group Llc		\$		New York City
Shannon Cafe Llc	The Horny Ram	\$		New York City
Sheridan Taverns Inc	The Brewery Bar And Kitchen	\$		New York City
	Harbs	\$		New York City
Shigemitsu New York, Inc.		\$		
Shinsaku Llc	Spring Shabu Shabu			New York City
Silkstone One Llc	St. Tropez	\$		New York City
Silo East Inc.	Socarrat Midtown	\$		New York City
Simia Dei Llc	Harts	\$		New York City
Sistina Restaurant	Sistina	\$		New York City
Site 25 Restaurant Concepts Llc	Wei West	\$		New York City
Sms 21, Llc	21 Greenpoint	\$		New York City
Sofreh Nyc Llc		\$		New York City
Soho 75, Llc		\$	25,000	New York City
Sonora Group, Inc.		\$	30,000	Mid-Hudson
Spaghetti Warehouse Restaurant Of Cny Llc		\$	35,000	Central NY
Spin Nyc Llc	Spin	\$	85,000	New York City
Spring Newell Inc	Yakitori Totto	\$	35,000	New York City
St James Associates, Lp	Smith & Wollensky	\$	50,000	New York City
St. Helier Tavern Llc	The Palace	\$	65,000	New York City
State Street Ventures Llc	Grand Army	\$	60.000	New York City
Steeplechase Inc.	Park Bar	\$		New York City
Sticky Fingers Ii Llc	Stickys Finger Joint	\$		New York City
Sticky Fingers III Llc	Stickys Finger Joint	\$		New York City
Sticky Fingers V Llc	Stickys Finger Joint	\$		New York City
Stone Park Corner, Llc	Stone Park Cafe	\$		New York City
	Toro Loco	\$		
Stone Street Amigos		· · · · · · · · · · · · · · · · · · ·		New York City
Sun Of May Llc	Corner Social	\$		New York City
Sushi Noz Llc	Sushi Noz	\$		New York City
Swan Dive 289 Llc	Swan Dive	\$		Finger Lakes
Sweet Life Desserts Inc.		\$		Western NY
Sweet Ranger Inc	Bar Belly	\$		New York City
Sycamore Lee Corp	Sycamore Bar	\$		New York City
Synthetic Barlogics	Commissioner Tavern	\$		New York City
Tannadice Llc	The Hamilton	\$	5,000	New York City
Tap And Mallet Llc	Tap And Mallet	\$	50,000	Finger Lakes
Tbb Tavern Corporation	Dolly Varden	\$	75,000	New York City
Temakiya, Llc	Makimaki	\$	15,000	New York City
Tereus Cafe Inc.	Omonia Cafe	\$	15,000	New York City
Terroir Tribeca Llc	Terroir	\$	50,000	New York City
Tgd Group Inc		\$	30,000	New York City
Thana Rest Inc	L'Angolo Ristorante	\$		New York City
The Bklyn Juice Co Llc	Lizzie King's Parlor	\$		New York City
The Grey Dog Inc.	The Grey Dog	\$		New York City
The Grey Dog Mulberry Inc	The Grey Dog	\$		New York City
The Op Trading Inc	The Grey Dog	\$		New York City
The Pandering Pig		\$		New York City
The Ribbon Worldwide 44 Llc				
	The Dibbor	\$		New York City
The Ribbon Worldwide Llc	The Ribbon	\$		New York City
The Vendange Group, Llc	Ardesia Wine Bar	\$		New York City
The Village In Times Square Llc	Joe's Pizza	\$		New York City
The William Vale FNB LLC		\$		New York City
The Wren New York Llc	The Wren	\$		Western NY
Thessabul Llc	Barbounia	\$	100,000	New York City

Business Name	DBA	Cred	lit	Region
Third Ave. Rest Inc	Jake's Dilemma	\$	20,000	New York City
Three And Seventy-Three Gourmet Ltd		\$		New York City
Tig Astoria Llc		\$		New York City
Tippford Llc	Amor Loco	\$	-	New York City
Tm 358 Corp	Juniper	\$		New York City
Tm 568 Corp	Ivy	\$		New York City
Tomasso Pizza Corp	Gloria Pizza	\$		New York City
Toutant Lic	GIOTIA I 1224	\$	-	Western NY
Treadwell Park Llc	Treadwell Park	\$		New York City
Trel Restaurant Inc.	Rosie O'Grady's	\$	-	New York City
	•	\$		
Tribicha, Inc.	Pies 'N' Thighs			New York City
Tsml Inc	Char Broil Family Restaurant	\$		Finger Lakes
Tully's Amherst Inc.		\$		Western NY
Tully's Cheektowaga Inc.		\$		Western NY
Tully's Clarence Inc.		\$		Western NY
Tully's Erie Blvd. Inc.		\$		Central NY
Turtle Bay Hospitality	Tacovision	\$	-	New York City
Twelve Spring St Rest Corp		\$	50,000	New York City
Two And Eighth Gourmet Ltd		\$	50,000	New York City
U-9 Restaurant Associates Inc		\$	95,000	New York City
Uncle Thien Hospitality Llc	Di An Di	\$	35,000	New York City
Union Square Cafe Ii, Llc		\$	50,000	New York City
Upper West Rest Corp.	Fred's	\$	45,000	New York City
Uptown Group Associates, Inc.	Oliver's Restaurant	\$	30,000	Western NY
Use Lx, Llc	Intersect By Lexus	\$	50,000	New York City
UWS 994 CORP	Ortomare Ristorante Pizzeria	\$	-	New York City
V&J 37 Ventures Llc		\$		New York City
Viand Coffee Shop Of 61St Street		\$		New York City
Villa Berulia Inc		\$		New York City
Village In Fidi Llc		\$	-	New York City
Village Restaurant Group, Llc	Hudson Clearwater	\$		New York City
Vintage 33 Inc	Turntable Chicken Jazz	\$	-	New York City
Vivo Bayside Corp.	Turritable emekerradzz	\$		New York City
Vj Kosher 46 Llc		\$		New York City
Vuthaj Llc	Allora	\$		New York City
-		\$		Western NY
Wallenweins Inc	Wallenwein Hotel			
West 3rd Street Coffee Corp	Kallani Tavanna	\$		New York City
West 44th Street Restaurant Llc	Kellari Taverna	\$		New York City
West Fordham Bbq, Llc	Dallas Bbq	\$	-	New York City
Westside Tm		\$		New York City
Wfc Bagel Ventures Llc		\$		New York City
Whitmans Catering Llc		\$		New York City
Whitmans Westside Llc		\$		New York City
Wilfie & Nell Llc	Wilfie & Nell	\$		New York City
Wine People Llc	Lalou	\$	90,000	New York City
Woodfire Collision	Lilia Ristorante	\$	85,000	New York City
Wrecking Club LLC	Break Bar NYC	\$	30,000	New York City
Wwupd Inc		\$	45,000	New York City
Yori Nyc Corp	Oiji	\$		New York City
Zombies Of Flatbush Llc	The Zombie House	\$		New York City
	THE ZUITIBLE HOUSE	Ţ	20,000	
Zucker's Bagels Grand Central, Llc	Zucker's Bagels Grand Central	\$		New York City